

EXHIBIT 26

Notes from Meeting at DEA St. Louis Office
11/01/10

Representing Mallinckrodt

Bill Ratliff, Director of Security

Karen Harper, Senior Manager of Controlled Substance Compliance

DEA Attendees

Scott Collier, Diversion Program Manager (DPM)

Pete Kleissle, Diversion Group Supervisor

Mike Scalise, Tactical Group Supervisory Special Agent

Dave Tettamble, Diversion Investigator

Joe Myer, Diversion Investigator

Bill Stockman, Diversion Investigator

Carrie Hamilton, Diversion Investigator

Overview

Mallinckrodt started the meeting by indicating the appointment had been requested to discuss Mallinckrodt enhancements to existing Suspicious Order Monitoring Program. Further, to provide DEA new statistical data that has been gathered from sales chargeback monitoring system.

Mallinckrodt and DEA reviewed the attached information and Mallinckrodt used the talking points (reviewed and approved by Pat Duft).

General Feedback from DEA St. Louis

The DPM commented that the information Mallinckrodt presented was the best Suspicious Order Monitoring process he has seen to date and what he expected from Mallinckrodt as an industry leader.

Further, DPM advised that, nationally, the DEA has been holding conferences to realign their resources focusing on inspection/investigations of Manufacturing registrants since DEA has been ineffective at stopping the illicit sales of Oxycodone 15 and 30 mg tablets. Additionally, that Mallinckrodt has been mentioned specifically at DEA conferences in Washington, DC, given that Mallinckrodt is the dominant manufacturer of generic Oxycodone 30 mg.

DEA suggested that Mallinckrodt consider reviewing distributions of CIII-CV products as well as Hydrocodone, specifically to registrants that have been the focus of DEA license suspension actions.

DEA had positive comments about Mallinckrodt retaining Howard Davis as a consultant and the current Mallinckrodt initiative to expand Suspicious Order Monitoring systems to include audits of customers (including encouraging Mallinckrodt to reach out to indirect

customers and take responsibility for Mallinckrodt controlled substances throughout the supply chain).

While DEA cannot technically approve the Suspicious Order Monitoring Program of any registrant, the message from DEA was that Mallinckrodt is on the right track.

The meeting was very productive.